

Japanese Social Services

Financial Report 2022 / 2021 年 会計報告

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Year ended December 31, 2022, with comparative figures for 2021 / 決算年月日 : 2022年12月31日

Statement of Financial Position / 貸借対照表

ASSETS	資産	2022	2021
CURRENT ASSETS	流動資産		
Cash and cash equivalents	現金	\$ 292,352	\$ 255,603
Short term investments	短期定期預金	5,040	-
Accounts receivable	未収金	12,120	37,708
Harmonized sales tax receivable	HST未収金	1,114	2,356
Prepaid expenses	前渡金	2,178	4,229
		\$ 312,804	\$ 299,896
Property and equipment	有形固定資産	2,871	4,745
		\$ 315,675	\$ 304,641
LIABILITIES AND NET ASSETS	負債及び余剰・欠損金		
CURRENT LIABILITIES	流動負債		
Accounts payable and accrued liabilities	未払金・未払負債	\$ 12,441	\$ 7,237
Payroll remittance and salaries payable	給与未払金	7,634	12,277
Deferred contribution	繰延措置報酬	-	746
		\$ 20,075	\$ 20,260
NET ASSETS	余剰・欠損金		
Unrestricted	無制限	115,600	234,381
Restricted	一時制限	180,000	50,000
		295,600	284,381
		\$ 315,675	\$ 304,641

Statement of Operations and Fund Balance / 損益計算書

REVENUE	収入	2022	2021
Government grants	政府機関補助金	\$ 38,481	\$ 69,688
Japanese Consulate Support	日本国総領事館	42,028	68,589
Donations	寄付	69,278	106,239
Programs	プログラム	28,176	15,074
Fundraising	資金獲得活動	13,869	39,640
Membership	会費	1,585	5,045
Other revenue	その他	76	50
		\$ 193,493	\$ 304,325
EXPENSES	支出		
Salaries and benefits	給与および給付金	147,142	153,885
Office and General	事務所経費	19,329	20,548
Rent	賃借料	4,098	3,087
Travel	交通費	355	222
Fundraising expenses	資金獲得活動経費	193	58
Program expenses	プログラム経費	9,283	7,107
Amortization on property and equipment	減価償却費	1,874	2,656
		\$ 182,274	\$ 187,563
Excess of revenue over expenses	当年度余剰金	\$ 11,219	\$ 116,762

Statement of Changes in Net Assets / 余剰金変動計算書

		Unrestricted / 無制限	Restricted / 一時制限	Total / 合計
Opening, January 1, 2021	2021年初余剰金	\$ 117,619	\$ 50,000	\$ 167,619
Excess of expenses over revenue	欠損金	116,762	-	116,762
Transfer	振替	(130,000)	130,000	
Ending, December 31, 2021	2021年度末余剰金	234,381	50,000	284,381
Excess of revenue over expenses	余剰金	11,219	-	11,219
Ending, December 31, 2022	2022年度末余剰金	\$ 115,600	\$ 180,000	\$ 295,600